

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant :	Kiyoshi Mita	Art Unit :	1753
Serial No. :	10/813,778	Examiner :	Luan V. Van
Filed :	March 31, 2004	Confirmation No.:	5229
		Notice of Allowance Date:	
Title :	METHOD FOR MANUFACTURING MOUNTING SUBSTRATE AND METHOD FOR MANUFACTURING CIRCUIT DEVICE		

MAIL STOP ISSUE FEE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

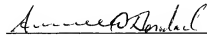
In response to the Notice of Allowance mailed December 21, 2006, enclosed is a completed issue fee transmittal form PTOL 85b. The required issue and publication fees in the amount of \$1700 are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any additional charges or credits to our Deposit Account No. 06 1050.

COMMENTS ON REASONS FOR ALLOWANCE

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

Respectfully submitted,

Date: 3/27/07



Samuel Borodach
Reg. No. 38,388

Fish & Richardson P.C.
Citigroup Center
153 East 53rd Street, 52nd Floor
New York, New York 10022-4611
Telephone: (212) 765-5070
Facsimile: (212) 258-2291
30332708.doc